

Appln No. 10/760228
Amdt. Dated: December 19, 2006
Response to Office Action of November 9, 2006

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REMARKS/ARGUMENTS

In response to the Examiner's final Office Action of November 7, 2006 the Applicant respectfully submits the accompanying Amendment to the claims and the below Remarks.

Regarding Amendment

In the Amendment:

independent claim 1 is amended to omit the limitation on the number of slitting shafts and to incorporate the allowable subject matter of pending claim 7;

dependent claim 7 is cancelled accordingly; and

dependent claims 2, 4, 5 and 8-17 are unchanged.

It is respectfully submitted that the above amendments do not add new matter to the present application, nor any new issues to the prosecution of the present application.

Regarding Non-Statutory Double Patenting Rejections

The Examiner is respectfully requested to withdraw the provisional non-statutory double patenting rejections of pending claims 1 and 8 over claim 8 of copending Application No. 10/962,399, based on the above-described amendment to independent claim 1 to incorporate the allowable subject matter of pending claim 7.

Regarding 35 USC 103(a) Rejections

The Examiner is respectfully requested to withdraw the obviousness rejections of pending claims 1, 2, 4, 5 and 8-16 over previously cited Cameron, Coburn, Kwasny, Kawakami, Scott, Carter and Yamaguchi, based on the above-described amendment to independent claim 1 to incorporate the allowable subject matter of pending claim 7.

Regarding Allowable Subject Matter

The Applicant appreciates the Examiner's indication of the allowability of the subject matter of pending claims 7 and 17 under the conditions stated in the Office Action.

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It is respectfully submitted that all of the Examiner's rejections have been traversed. Accordingly, it is submitted that the present application is in condition for allowance and reconsideration of the present application is respectfully requested.

Very respectfully,

Applicant/s:


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